

§ 4.22

19 CFR Ch. I (4-1-08 Edition)

(12) It is a documented vessel with a Great Lakes license endorsement which has touched at an intermediate foreign port or ports during a coastwise voyage.

(13) It enters otherwise than by sea from a foreign port at which tonnage or lighthouse duties or equivalent taxes are not imposed on vessels of the United States (applicable only where the vessel arrives from a port in the province of Ontario, Canada).

(14) It is a coastwise-qualified vessel solely engaged in the coastwise trade (although arriving from a foreign port or place, it is engaged in the transportation of merchandise or passengers, or the towing of a vessel other than a vessel in distress, between points in the U.S. via a foreign point) (see §§ 4.80, 4.80a, 4.80b, and 4.92).

(15) It is a vessel entering directly from the Virgin Islands (U.S.), American Samoa, the islands of Guam, Wake, Midway, Canton, or Kingman Reef, or Guantanamo Bay Naval Station.

(16) It is a vessel making regular daily trips between any port of the United States and any port in Canada wholly upon interior waters not navigable to the ocean, except that such a vessel shall pay tonnage taxes upon her first arrival in each calendar year.

(17) It is a vessel arriving at a port in the United States which, while proceeding between ports in the United States, touched at a foreign port under circumstances which would have exempted it from making entry under section 441(4), Tariff Act of 1930, as amended (19 U.S.C. 1441(4)), had it touched at a United States port.

[28 FR 14596, Dec. 31, 1963, as amended by T.D. 72-264, 37 FR 20317, Sept. 29, 1972; T.D. 75-110, 40 FR 21027, May 15, 1975; T.D. 75-206, 40 FR 34586, Aug. 18, 1975; T.D. 79-276, 44 FR 61956, Oct. 29, 1979; T.D. 83-214, 48 FR 46512, Oct. 13, 1983; T.D. 93-12, 58 FR 13197, Mar. 10, 1993]

§ 4.22 Exemptions from special tonnage taxes.

Vessels of the following nations are exempted by treaties, Presidential proclamations, or orders of the Secretary of the Treasury from the payment of any higher tonnage duties than are applicable to vessels of the

United States and are exempted from the payment of light money:

Algeria	Ivory Coast, Republic of
Antigua and Barbuda	Jamaica
Arab Republic of Egypt	Japan
Argentina	Kenya
Australia	Korea
Austria	Kuwait
Bahamas, The	Latvia
Bahrain	Lebanon
Bangladesh	Liberia
Barbados	Libya
Belgium	Lithuania
Belize	Luxembourg
Bermuda	Malaysia
Bolivia	Malta
Brazil	Marshall Islands, Republic of
Bulgaria	Mauritius
Burma	Mexico
Canada	Monaco
Chile	Morocco
Colombia	Nauru, Republic of
Costa Rica	Netherlands
Cuba	Netherlands Antilles
Cyprus	New Zealand
Czechoslovakia	Nicaragua
Denmark (including the Faeroe Islands)	Nigeria
Dominica	Norway
Dominican Republic	Oman
Ecuador	Pakistan
El Salvador	Panama
Estonia	Papua New Guinea
Ethiopia	Paraguay
Fiji	People's Republic of China
Finland	Peru
France	Philippines
Gambia, The	Poland
German Democratic Republic	Portugal
German Federal Republic	Qatar
Ghana	Rumania
Great Britain (including the Cayman Islands)	Saudi Arabia
Greece	Senegal
Greenland	Singapore, Republic
Guatemala	Somali, Republic
Guinea, Republic of	Spain
Guyana	Sri Lanka
Haiti	St. Vincent and The Grenadines
Honduras	Surinam, Republic of
Hong Kong	Sweden
Hungarian People's Republic	Switzerland
Iceland	Syrian Arab Republic
India	Taiwan
Indonesia	Thailand
Iran	Togo
Iraq	Tonga
Ireland (Eire)	Tunisia
Israel	Turkey
Italy	Tuvalu
	Union of South Africa

Bureau of Customs and Border Protection, DHS, Treasury

§ 4.24

Union of Soviet Socialist Republics	Sharjah, and Umm Al Qaiwain)
United Arab Emirates (Abu Dhabi, Ajman, Dubai, Fujairah, Ras Al Khaimah,	Uruguay Vanuatu, Republic of Venezuela Yugoslavia Zaire

[28 FR 14596, Dec. 31, 1963]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting § 4.22, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

§ 4.23 Certificate of payment and cash receipt.

Upon each payment of tonnage tax or light money, the master of the vessel shall be given a certificate on Customs Form 1002 on which the control number of the cash receipt (Customs Form 368 or 368A) upon which payment was recorded shall be written. This certificate shall constitute the official evidence of such payment and shall be presented upon each entry during the tonnage year to establish the date of commencement of the tonnage year and to insure against overpayment. In the absence of the certificate, evidence of payment of tonnage tax shall be obtained from the port director to whom the payment was made.

[T.D. 85-71, 50 FR 15415, Apr. 18, 1985, as amended by T.D. 92-56, 57 FR 24943, June 12, 1992]

§ 4.24 Application for refund of tonnage tax.

(a) The authority to make refunds in accordance with section 26 of the Act of June 26, 1884 (46 U.S.C. 8) of regular tonnage taxes described in § 4.20(a) is delegated to the Directors of the ports where the collections were made. If any doubt exists, the case shall first be referred to Headquarters, U.S. Customs Service for advice.

(b) Each application for refund of regular or special tonnage tax or light money prepared in accordance with this section shall be filed with the Customs officer to whom payment was made. After verification of the pertinent facts asserted in the claim, the application shall be forwarded with any necessary report or recommendation to the appropriate port director. Applications for refund of special tonnage tax

and light money (see § 4.20(c)) with the reports and recommendations submitted therewith shall be forwarded by the port director to the Commissioner of Customs for decision. Any refund authorized by the Port Director under paragraph (a) of this section or any refund of special tonnage tax or light money authorized by the Commissioner of Customs shall be made by the appropriate Customs officer. The records of tonnage tax shall be clearly noted to show each refund authorized.

(c) The application shall be a direct request for the refund of a definite sum, showing concisely the reasons therefor, the nationality and name of the vessel, and the date, place, and amount of each payment for which refund is requested. The application shall be made within 1 year from date of the payment. A protest against a payment shall not be accepted as an application for its refund.

(d) When the application is based upon a claim that more than five payments of regular tax at either the 2-cent or the 6-cent rate have been made during a tonnage year, the application shall be supported by a statement from the appropriate Customs officer at the port where the application is submitted and from the appropriate Customs officer at each port at which any claimed payment was made verifying the facts and showing in each case whether refunds have been authorized.

(e) The application shall include a certificate by the owner or by the owner's agent that payment of tonnage tax at the applicable rate has been or will be made for each entry of the vessel on a voyage on which that rate is applicable before the end of the current tonnage year, exclusive of any payment which has been refunded or which may be refunded as a result of such application.

(f) The owner or operator of the vessel involved, or other party in interest, may file with the port Director a petition addressed to the Commissioner of Customs for a review of the port director's decision on an application for refund of regular tonnage tax. Such petition shall be filed in duplicate within 30 days from the date of notice of the